

***Peter Brown***

1205 Wharton Street, Philadelphia PA 19147-4509 (215) 334-0431 E-Mail:  
psb51@verizon.net

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April 15, 2007

James M. Hagan  
Certified Public Accountant  
Suite 160 Jenkintown Plaza  
101 Greenwood Ave.  
Jenkintown, PA 19046

Dear Jim:

Enclosed is a check for \$150.00 for tax return preparation.

Thanks again for your help.

Sincerely,

Peter S. Brown